

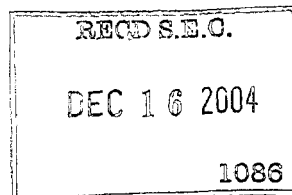


1-32362

American Stock Exchange  
85 Trinity Place  
New York, NY 10006

December 16, 2004

Mr. Brian Johnson  
Branch Chief  
Filer Support 2  
Office of Filing Information  
Securities and Exchange Commission  
Judiciary Plaza  
450 Fifth Street, NW  
Washington, D.C. 20549



Dear Mr. Johnson:

This is to certify that on November 22, 2004 the American Stock Exchange, Inc. (the "Exchange") received from Rural LEC Acquisition LLC (the "Registrant"), a copy of the Registrant's application on Form 8-A for the registration of the following securities:

Income Deposit Securities (each representing shares of Class A Common  
Stock and Senior Subordinated Notes due 2019)

We further certify that the above described securities have been approved by the Exchange for listing and registration.

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

Sincerely,

Bryan Fischer  
Managing Director  
Listing Qualifications Department

PROCESSED

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THOMSON  
FINANCIAL

cc: Herbert Scholl

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